



3013 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF NEENAH WATER UTILITY

Principal Office: 211 WALNUT STREET
P.O. BOX 426
NEENAH, WI 54957-0426

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF NEENAH WATER UTILITY**Utility Address:** 211 WALNUT STREET

P.O. BOX 426

NEENAH, WI 54957-0426

When was utility organized? 10/4/1893**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: NANCY HANDEVIDT**Title:** DIRECTOR**Office Address:**

211 WALNUT STREET

P.O. BOX 426

NEENAH, WI 54957-0426

Telephone: (920) 886 - 6182**Fax Number:** (920) 886 - 6183**E-mail Address:** nhandevidt@ci.neenah.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: JARED OOSTERHOUSE**Title:** ACCOUNTANT**Office Address:** VIRCHOW, KRAUSE & COMPNAY, LLP

TEN TERRACE COURT

P.O. BOX 426

MADISON, WI 53707

Telephone: (608) 240 - 2558**Fax Number:** (608) 249 - 8532**E-mail Address:** joosterhouse@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: MR GEORGE SCHERCK**Title:** MAYOR**Office Address:**

2110 WALNUT STREET

P.O. BOX 426

NEENAH, WI 54953

Telephone: (920) 886 - 6105**Fax Number:** (920) 886 - 6109**E-mail Address:** gscherck@ci.neenah.wi.us

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: AARON WORTMAN**Title:** MANAGER**Office Address:** VIRCHOW KRAUSE & CO,
TEN TERRACE COURT
P.O. BOX 426
MADISON, WI 54957**Telephone:** (608) 240 - 2412**Fax Number:** (608) 249 - 8532**E-mail Address:** aworthman@virchowkrause.com**Date of most recent audit report:** 12/31/2004**Period covered by most recent audit:** 2004

Names and titles of utility management including manager or superintendent:

Name: MR LARRY A WETTERING, P.E.**Title:** DIRECTOR**Office Address:**211 WALNUT STREET
P.O. BOX 426
NEENAH, WI 54957-0426**Telephone:** (920) 886 - 6182**Fax Number:** (920) 886 - 6183**E-mail Address:** lwettering@ci.neenah.wi.us

Name of utility commission/committee: City of Neenah Water Commission

Names of members of utility commission/committee:MR ROGER KINSCHI, COMMISSIONER
HON GEORGE SCHERCK, MAYOR / PRESIDENT
MR ARTHUR SCHMEICHEL, SECRETARY
MR MICHAEL SMABY, VICE PRESIDENT
MR DONAL D WINTER, CITY COUNCIL REPRESENTATIVE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	5,710,609	4,147,848	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,040,064	2,036,013	2
Depreciation Expense (403)	1,112,179	602,029	3
Amortization Expense (404-407)	120,108	50,045	4
Taxes (408)	614,180	560,529	5
Total Operating Expenses	3,886,531	3,248,616	
Net Operating Income	1,824,078	899,232	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,824,078	899,232	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	7,590	2,292	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	112,152	176,265	10
Miscellaneous Nonoperating Income (421)	54,676	632,511	11
Total Other Income	174,418	811,068	
Total Income	1,998,496	1,710,300	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(28,296)	(28,296)	12
Other Income Deductions (426)	115,102	107,788	13
Total Miscellaneous Income Deductions	86,806	79,492	
Income Before Interest Charges	1,911,690	1,630,808	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	635,004	618,118	14
Amortization of Debt Discount and Expense (428)	32,456	24,195	15
Amortization of Premium on Debt--Cr. (429)	4,025	481	16
Interest on Debt to Municipality (430)	0	41,739	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	663,435	683,571	
Net Income	1,248,255	947,237	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,448,834	11,505,025	20
Balance Transferred from Income (433)	1,248,255	947,237	21
Miscellaneous Credits to Surplus (434)	0	16,572	22
Miscellaneous Debits to Surplus--Debit (435)	208,333	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	20,000	25
Total Unappropriated Earned Surplus End of Year (216)	13,488,756	12,448,834	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	5,710,609		5,710,609	1
Total (Acct. 400):	5,710,609	0	5,710,609	
Operation and Maintenance Expense (401-402):				
Derived	2,040,064		2,040,064	2
Total (Acct. 401-402):	2,040,064	0	2,040,064	
Depreciation Expense (403):				
Derived	1,112,179		1,112,179	3
Total (Acct. 403):	1,112,179	0	1,112,179	
Amortization Expense (404-407):				
Derived	120,108		120,108	4
Total (Acct. 404-407):	120,108	0	120,108	
Taxes (408):				
Derived	614,180		614,180	5
Total (Acct. 408):	614,180	0	614,180	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	1,824,078	0	1,824,078	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	7,590		7,590	8
Total (Acct. 415-416):	7,590	0	7,590	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST EARNED ON INVESTMENTS	112,152	0	112,152 11
Total (Acct. 419):	112,152	0	112,152
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		54,676	54,676 12
NONE	0	0	0 13
Total (Acct. 421):	0	54,676	54,676
TOTAL OTHER INCOME:	119,742	54,676	174,418

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(28,296)		(28,296) 14
NONE	0	0	0 15
Total (Acct. 425):	(28,296)	0	(28,296)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		115,102	115,102 16
NONE	0	0	0 17
Total (Acct. 426):	0	115,102	115,102
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(28,296)	115,102	86,806

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	635,004		635,004 18
Total (Acct. 427):	635,004	0	635,004

Amortization of Debt Discount and Expense (428):

AMORTIZATION OF REVENUE BOND DISCOUNT	18,334		18,334 19
AMORTIZATION OF LOSS ON ADVANCE REFUNDINGS	14,122		14,122 20
Total (Acct. 428):	32,456	0	32,456

Amortization of Premium on Debt--Cr. (429):

AMORTIZATION OF REVENUE BOND PREMIUM	4,025		4,025 21
Total (Acct. 429):	4,025	0	4,025

Interest on Debt to Municipality (430):

Derived	0		0 22
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	663,435	0	663,435
NET INCOME:	1,308,681	(60,426)	1,248,255
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	5,323,888	7,124,946	12,448,834 25
Total (Acct. 216):	5,323,888	7,124,946	12,448,834
Balance Transferred from Income (433):			
Derived	1,308,681	(60,426)	1,248,255 26
Total (Acct. 433):	1,308,681	(60,426)	1,248,255
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
2004 ADDITIONAL DEPRECIATION ON WATER TREATMEI	208,333	0	208,333 28
Total (Acct. 435)--Debit:	208,333	0	208,333
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	6,424,236	7,064,520	13,488,756

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	12,678				12,678	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	5,088				5,088	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	5,088	0	0	0	5,088	
Net income (or loss)	7,590	0	0	0	7,590	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	5,710,609	0	0	0	5,710,609	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	503				503	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	5,710,106	0	0	0	5,710,106	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	759,497	98,683	858,180	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	19,619	7,404	27,023	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	106,087	(106,087)	0	18
All other accounts			0	19
Total Payroll	885,203	0	885,203	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	17.1	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	46,400,226	34,222,312	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,134,808	5,888,844	2
Net Utility Plant	39,265,418	28,333,468	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	39,265,418	28,333,468	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	60,383	60,383	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	60,383	60,383	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,963,008	1,656,170	8
Special Funds (125-128)	1,030,600	866,619	9
Total Other Property and Investments	3,053,991	2,583,172	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,892,319	681,499	10
Special Deposits (132-134)	3,040	3,090	11
Working Funds (135)	200	200	12
Temporary Cash Investments (136)	984,726	419,363	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	464,263	443,003	15
Other Accounts Receivable (143)	34,712	32,466	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	314,813	18
Materials and Supplies (151-163)	43,248	38,027	19
Prepayments (165)	455	79	20
Interest and Dividends Receivable (171)	15,899	31,769	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,438,862	1,964,309	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	462,725	474,182	24
Other Deferred Debits (182-186)	190,172	310,280	25
Total Deferred Debits	652,897	784,462	
Total Assets and Other Debits	46,411,168	33,665,411	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,370,688	3,298,107	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	13,488,756	12,448,834	28
Total Proprietary Capital	16,859,444	15,746,941	
LONG-TERM DEBT			
Bonds (221-222)	25,562,151	14,355,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	63,893	120,510	31
Total Long-Term Debt	25,626,044	14,475,510	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	2,190,312	604,680	33
Payables to Municipality (233)	0	1,168,187	34
Customer Deposits (235)			35
Taxes Accrued (236)	565,967	507,260	36
Interest Accrued (237)	87,496	50,650	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	21,087	19,130	41
Total Current and Accrued Liabilities	2,864,862	2,349,907	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	72,452	76,477	42
Customer Advances for Construction (252)	118,839	122,278	43
Other Deferred Credits (253)	692,989	729,590	44
Total Deferred Credits	884,280	928,345	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	176,538	164,708	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	176,538	164,708	
Total Liabilities and Other Credits	46,411,168	33,665,411	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	34,222,312	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	24,339,726	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,758,479	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	14,302,021				9
Total Utility Plant	46,400,226	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	6,354,181	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	780,627	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	7,134,808	0	0	0	
Net Utility Plant	39,265,418	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	5,208,076				5,208,076	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,112,179				1,112,179	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	83,759				83,759	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	3,000				3,000	10
Other credits (specify):						11
PSC approved adjustment 4030-WR-	208,333				208,333	12
Meter adjustment	1,170				1,170	13
					0	14
					0	15
Total credits	1,408,441	0	0	0	1,408,441	16
Debits during year						17
Book cost of plant retired	253,110				253,110	18
Cost of removal	9,226				9,226	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	262,336	0	0	0	262,336	25
Balance end of year (111.1)	6,354,181	0	0	0	6,354,181	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	680,768				680,768	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	115,102				115,102	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	115,102	0	0	0	115,102	16
Debits during year						17
Book cost of plant retired	15,243				15,243	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	15,243	0	0	0	15,243	25
Balance end of year (111.1)	780,627	0	0	0	780,627	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND SOUTH OF WATER PLANT	60,383			60,383	2
Total Nonutility Property (121)	60,383	0	0	60,383	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	60,383	0	0	60,383	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	43,248	38,027	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>43,248</u>	<u>38,027</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
05/01/02, 20 YEAR REVENUE BOND, \$2,430,000	2,877	428	46,030	1
05/01/98, 20 YEAR REVENUE BOND, \$2,115,000	1,071	428	0	2
07/01/03, 20 YEAR REVENUE BOND, \$6,000,000	4,574	428	77,760	3
08/01/00, 17 YEAR REVENUE BOND, \$1,365,000	1,058	428	3,172	4
09/01/01, 13 YEAR ADVANCED REFUNDING BOND, \$1,940,000	9,300	428	83,693	5
11/01/2005, 20 YEAR REVENUE BOND, \$11,942,151	700	428	20,300	6
11/15/2004, 20 YEAR ADVANCE REFUNDING BOND, \$4,210,000	12,876	428	231,770	7
Total			462,725	
Unamortized premium on debt (251)				
11/15/2004, ADVANCE REFUNDING BOND, \$4,210,000	4,025	429	72,452	8
Total			72,452	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	3,298,107	1
Changes during year (explain):		
NONE	72,581	2
Balance end of year	<u>3,370,688</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2000 REVENUE BOND	08/01/2000	12/01/2017	5.42%	210,000	1
2001 ADVANCE REFUNDING 1995 BOND	09/01/2001	12/01/2014	4.19%	1,590,000	2
2002 REVENUE BOND	05/01/2002	12/01/2021	4.72%	2,170,000	3
2003 REVENUE BOND	07/01/2003	12/01/2022	3.46%	5,575,000	4
2004 ADVANCE REFUNDING REVENUE BOND	11/15/2004	12/01/2017	3.44%	4,075,000	5
SAFE DRINKING LOAN	04/29/2005	05/01/2024	2.37%	11,942,151	6
Total Bonds (Account 221):				25,562,151	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 25,562,151

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
CAPITAL LEASE WITH WISCONSIN ELECTRIC	02/01/1997	01/01/2007	3.93%	63,893	1
Total for Account 224				63,893	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	507,260	1
Accruals:		
Charged water department expense	619,639	2
Charged electric department expense		3
Charged sewer department expense	15,960	4
Other (explain):		
NONE		5
Total Accruals and other credits	635,599	
Taxes paid during year:		
County, state and local taxes	507,260	6
Social Security taxes	65,706	7
PSC Remainder Assessment	3,926	8
Other (explain):		
NONE		9
Total payments and other debits	576,892	
Balance end of year	565,967	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2004 ADVANCED REFUNDING REVENUE BOND	19,089	149,107	156,028	12,168	1
2000 REVENUE BOND	1,170	13,780	14,040	910	2
2001 ADVANCE REFUNDING BOND	5,841	69,697	70,088	5,450	3
2002 REVENUE BOND	8,576	102,639	102,911	8,304	4
1998 REVENUE BOND	356	3,919	4,275	0	5
2003 REVENUE BOND	15,618	187,062	187,420	15,260	6
2005 REVENUE BOND SAFE DRINKING WATER LOAN		105,081	59,677	45,404	7
Subtotal	50,650	631,285	594,439	87,496	
Advances from Municipality (223)					
MISCELLANEOUS SERVICES PROVIDED BY CITY	0	0	0	0	8
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CAPITAL LEASE WITH WISCONSIN ELECTRIC	0	3,719	3,719	0	9
Subtotal	0	3,719	3,719	0	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	50,650	635,004	598,158	87,496	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
RESERVE ACCOUNT	1,290,921	2
REDEMPTION ACCOUNT	488,422	3
DEFERRED SPECIAL ASSESSMENTS	183,665	4
Total (Acct. 124):	1,963,008	
Sinking Funds (125):		
NONE		5
Total (Acct. 125):	0	
Depreciation Fund (126):		
1996 REVENUE BOND DEPRECIATION FUND	250,000	6
1998 REVENUE BOND DEPRECIATION FUND	250,000	7
2000 REVENUE BOND DEPRECIATION FUND	215,669	8
2001 REVENUE BOND DEPRECIATION FUND	112,620	9
2002 REVENUE BOND DEPRECIATION FUND	95,266	10
2003 REVENUE BOND DEPRECIATION FUND	63,983	11
2004 REVENUE BOND DEPRECIATION FUND	26,886	12
2005 SAFE DRINKING LOAN REVENUE BOND DEPRECIATION FUND	16,176	13
Total (Acct. 126):	1,030,600	
Other Special Funds (128):		
NONE		14
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		15
Total (Acct. 132):	0	
Other Special Deposits (134):		
VENDOR CHEMICAL CONTAINER DEPOSITS	3,040	16
Total (Acct. 134):	3,040	
Notes Receivable (141):		
NONE		17
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	464,263	18
Electric		19

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Customer Accounts Receivable (142):		
Sewer (Regulated)		20
Other (specify):		
NONE		21
Total (Acct. 142):	464,263	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		22
Merchandising, jobbing and contract work	34,712	23
Other (specify):		
NONE		24
Total (Acct. 143):	34,712	
Receivables from Municipality (145):		
NONE		25
Total (Acct. 145):	0	
Prepayments (165):		
PREPAYMENTS	455	26
Total (Acct. 165):	455	
Extraordinary Property Losses (182):		
NONE		27
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		28
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		29
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		30
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
SLUDGE LAGOON MAINTENANCE	190,172	31
Total (Acct. 186):	190,172	
Payables to Municipality (233):		
NONE		32
Total (Acct. 233):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Credits (253):		
Regulatory Liability	509,324	33
DEFERRED SPECIAL ASSESSMENTS	183,665	34
Total (Acct. 253):	692,989	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	24,214,221	0	0	0	24,214,221	1
Materials and Supplies	40,637	0	0	0	40,637	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	5,781,128	0	0	0	5,781,128	4
Customer Advances for Construction					0	5
Regulatory Liability	523,472	0	0	0	523,472	6
NONE					0	7
Average Net Rate Base	17,950,258	0	0	0	17,950,258	
Net Operating Income	1,824,078	0	0	0	1,824,078	8
Net Operating Income as a percent of						
Average Net Rate Base	10.16%	N/A	N/A	N/A	10.16%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	537,620	0	0	0	537,620	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	28,296	0	0	0	28,296	3
Other (specify):						
NONE					0	4
Balance End of Year	509,324	0	0	0	509,324	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Miscellaneous Deferred Debits 186, page F-19.

The date of Commission authorization is 3-24-2004.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Other Accounts Receivable 143, page F-19.

Outstanding invoices are for services provided.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	5,454,199	3,928,365	1
Total Sales of Water	5,454,199	3,928,365	
Other Operating Revenues			
Forfeited Discounts (470)	44,966	24,481	2
Miscellaneous Service Revenues (471)	17,768	12,942	3
Rents from Water Property (472)	127,807	115,472	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	65,869	66,588	6
Total Other Operating Revenues	256,410	219,483	
Total Operating Revenues	5,710,609	4,147,848	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	10,200	7,210	7
Pumping Expenses (620-633)	264,136	240,592	8
Water Treatment Expenses (640-652)	781,442	845,357	9
Transmission and Distribution Expenses (660-678)	374,895	428,535	10
Customer Accounts Expenses (901-905)	98,126	88,268	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	511,265	426,051	13
Total Operation and Maintenance Expenses	2,040,064	2,036,013	
Other Operating Expenses			
Depreciation Expense (403)	1,112,179	602,029	14
Amortization Expense (404-407)	120,108	50,045	15
Taxes (408)	614,180	560,529	16
Total Other Operating Expenses	1,846,467	1,212,603	
Total Operating Expenses	3,886,531	3,248,616	
NET OPERATING INCOME	1,824,078	899,232	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	47	611	2,824	1
Commercial	13	169	743	2
Industrial				3
Total Unmetered Sales to General Customers (460)	60	780	3,567	
Metered Sales to General Customers (461)				
Residential	9,313	497,745	2,075,910	4
Commercial	718	207,305	680,303	5
Industrial	114	630,076	1,660,665	6
Total Metered Sales to General Customers (461)	10,145	1,335,126	4,416,878	
Private Fire Protection Service (462)	129		84,609	7
Public Fire Protection Service (463)	10,670		861,935	8
Other Sales to Public Authorities (464)	39	25,741	87,210	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	21,043	1,361,647	5,454,199	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	861,935	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	861,935	
Forfeited Discounts (470):		
Customer late payment charges	44,966	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	44,966	
Miscellaneous Service Revenues (471):		
EXEMPT METER READING & MAINTENANCE REVENUE	1,817	7
RECONNECTION SERVICE FEE	5,230	8
HYDRANT METER CONNECTION SERVICE FEE	1,387	9
AFTER HOURS CALL IN & OTHER BILLABLE SERVICE FEES	9,334	10
Total Miscellaneous Service Revenues (471)	17,768	
Rents from Water Property (472):		
WATER TOWER SPACE FOR CELLULAR PHONE ANTENNA	107,525	11
HYDRANT RENTAL AGREEMENT WITH BORDERING TOWNSHIPS	1,782	12
TOWER LAND LEASE	18,500	13
Total Rents from Water Property (472)	127,807	
Interdepartmental Rents (473):		
NONE		14
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	63,248	15
Other (specify):		
SALE OF SCRAP	2,071	16
RETURNED CHECK PROCESSING FEES	550	17
Total Other Water Revenues (474)	65,869	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	765	575	1
Operation Labor and Expenses (601)	750	285	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	765	577	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)	7,920	5,773	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	10,200	7,210	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	15,412	17,412	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	153,512	133,480	17
Pumping Labor and Expenses (624)	66,455	64,777	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	3,806	3,529	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	15,687	20,452	22
Maintenance of Structures and Improvements (631)	196	53	23
Maintenance of Power Production Equipment (632)	5,320	79	24
Maintenance of Pumping Equipment (633)	3,748	810	25
Total Pumping Expenses	264,136	240,592	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	40,710	46,875	26
Chemicals (641)	266,499	252,158	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	294,723	289,697	28
Miscellaneous Expenses (643)	34,251	39,538	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)	41,446	54,377	31
Maintenance of Structures and Improvements (651)	22,194	8,195	32
Maintenance of Water Treatment Equipment (652)	81,619	154,517	33
Total Water Treatment Expenses	781,442	845,357	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	35,774	35,930	34
Storage Facilities Expenses (661)	6,913	8,811	35
Transmission and Distribution Lines Expenses (662)	61,423	62,609	36
Meter Expenses (663)	35,759	41,711	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	30,644	26,862	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	29,365	27,290	41
Maintenance of Structures and Improvements (671)	4,253	920	42
Maintenance of Distribution Reservoirs and Standpipes (672)	762	990	43
Maintenance of Transmission and Distribution Mains (673)	100,312	163,515	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	37,295	31,816	46
Maintenance of Meters (676)	3,176	4,185	47
Maintenance of Hydrants (677)	26,605	21,705	48
Maintenance of Miscellaneous Plant (678)	2,614	2,191	49
Total Transmission and Distribution Expenses	374,895	428,535	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	13,988	16,054	50
Meter Reading Labor (902)	7,718	16,536	51
Customer Records and Collection Expenses (903)	75,773	54,656	52
Uncollectible Accounts (904)	503	1,022	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	144	0	54
Total Customer Accounts Expenses	98,126	88,268	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	52,430	39,221	56
Office Supplies and Expenses (921)	7,995	6,241	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	55,062	86,711	59
Property Insurance (924)	11,517	10,167	60
Injuries and Damages (925)	36,306	19,920	61
Employee Pensions and Benefits (926)	278,497	230,306	62
Regulatory Commission Expenses (928)	14,116	15,850	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	13,604	13,119	65
Rents (931)	6,800	0	66
Maintenance of General Plant (932)	34,938	4,516	67
Total Administrative and General Expenses	511,265	426,051	
Total Operation and Maintenance Expenses	2,040,064	2,036,013	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		565,967	507,260	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		15,960	15,960	2
Net property tax equivalent		550,007	491,300	
Social Security		60,247	64,825	3
PSC Remainder Assessment		3,926	4,404	4
Other (specify): CAPITALIZED TAXES			0	5
Total tax expense		614,180	560,529	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226654				3
County tax rate	mills		6.400407				4
Local tax rate	mills		9.799045				5
School tax rate	mills		10.150840				6
Voc. school tax rate	mills		2.053735				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.630681				10
Less: state credit	mills		1.367694				11
Net tax rate	mills		27.262987				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.799045				14
Combined School Tax Rate	mills		12.204575				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.003620				17
Total Tax Rate	mills		28.630681				18
Ratio of Local and School Tax to Total	dec.		0.768533				19
Total tax net of state credit	mills		27.262987				20
Net Local and School Tax Rate	mills		20.952502				21
Utility Plant, Jan. 1	\$	34,222,312	34,222,312				22
Materials & Supplies	\$	38,027	38,027				23
Subtotal	\$	34,260,339	34,260,339				24
Less: Plant Outside Limits	\$	667,977	667,977				25
Taxable Assets	\$	33,592,362	33,592,362				26
Assessment Ratio	dec.		0.804109				27
Assessed Value	\$	27,011,921	27,011,921				28
Net Local & School Rate	mills		20.952502				29
Tax Equiv. Computed for Current Year	\$	565,967	565,967				30
Tax Equivalent per 1994 PSC Report	\$	314,207					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	565,967					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	23,941		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	130,978		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	154,919	0	
PUMPING PLANT			
Land and Land Rights (320)	32,515		12
Structures and Improvements (321)	135,328		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	101,127		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	653,389		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,500		20
Total Pumping Plant	929,859	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	37,856		21
Structures and Improvements (331)	1,535,121		22
Water Treatment Equipment (332)	4,343,609	21,364	23
Total Water Treatment Plant	5,916,586	21,364	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			23,941	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			130,978	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	154,919	
PUMPING PLANT				
Land and Land Rights (320)			32,515	12
Structures and Improvements (321)			135,328	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			101,127	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	17,120		636,269	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	5,000		2,500	20
Total Pumping Plant	22,120	0	907,739	
WATER TREATMENT PLANT				
Land and Land Rights (330)			37,856	21
Structures and Improvements (331)			1,535,121	22
Water Treatment Equipment (332)			4,364,973	23
Total Water Treatment Plant	0	0	5,937,950	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	2,812,713		26
Transmission and Distribution Mains (343)	9,793,051	153,230	27
Fire Mains (344)	0		28
Services (345)	1,138,937	59,323	29
Meters (346)	1,718,332	211,402	30
Hydrants (348)	657,939	29,509	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	16,120,972	453,464	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	89,519		34
Office Furniture and Equipment (391)	9,209		35
Computer Equipment (391.1)	93,674		36
Transportation Equipment (392)	200,333	16,614	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	71,930		39
Laboratory Equipment (395)	48,410		40
Power Operated Equipment (396)	68,836		41
Communication Equipment (397)	61,331	20,125	42
SCADA Equipment (397.1)	323,139		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	966,381	36,739	
Total utility plant in service directly assignable	24,088,717	511,567	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	24,088,717	511,567	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			2,812,713	26
Transmission and Distribution Mains (343)	33,640	(3,312)	9,909,329	27
Fire Mains (344)			0	28
Services (345)	11,241		1,187,019	29
Meters (346)	158,139		1,771,595	30
Hydrants (348)	10,675	(4,136)	672,637	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	213,695	(7,448)	16,353,293	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			89,519	34
Office Furniture and Equipment (391)			9,209	35
Computer Equipment (391.1)			93,674	36
Transportation Equipment (392)	17,295		199,652	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			71,930	39
Laboratory Equipment (395)			48,410	40
Power Operated Equipment (396)			68,836	41
Communication Equipment (397)			81,456	42
SCADA Equipment (397.1)			323,139	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	17,295	0	985,825	
Total utility plant in service directly assignable	253,110	(7,448)	24,339,726	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	253,110	(7,448)	24,339,726	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	7,680		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	7,680	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			7,680 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	7,680

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	6,028,370	16,720	27
Fire Mains (344)	0		28
Services (345)	1,128,337	28,880	29
Meters (346)	25,169		30
Hydrants (348)	526,630	1,500	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,708,506	47,100	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,300		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	6,300	0	
Total utility plant in service directly assignable	7,722,486	47,100	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,722,486	47,100	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	6,070		6,039,020 27
Fire Mains (344)			0 28
Services (345)	1,575		1,155,642 29
Meters (346)			25,169 30
Hydrants (348)	7,598	4,136	524,668 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	15,243	4,136	7,744,499
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			6,300 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	6,300
Total utility plant in service directly assignable	15,243	4,136	7,758,479
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	15,243	4,136	7,758,479

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	110,558	1.70%	2,227	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	110,558		2,227	
PUMPING PLANT				
Structures and Improvements (321)	41,526	2.30%	25,113	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	36,584	4.40%	4,450	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	324,486	4.40%	28,372	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	7,500	4.30%		15
Total Pumping Plant	410,096		57,935	
WATER TREATMENT PLANT				
Structures and Improvements (331)	751,001	3.50%	79,729	16
Water Treatment Equipment (332)	1,868,185	3.20%	626,235	17
Total Water Treatment Plant	2,619,186		705,964	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	380,415	2.20%	101,880	19
Transmission and Distribution Mains (343)	583,759	1.30%	128,046	20
Fire Mains (344)	0			21
Services (345)	153,458	2.00%	23,260	22
Meters (346)	313,572	5.50%	95,973	23
Hydrants (348)	(11,819)	2.20%	14,636	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					112,785	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	112,785	
321					66,639	8
322					0	9
323					41,034	10
324					0	11
325	17,120				335,738	12
326					0	13
327					0	14
328	5,000				2,500	15
	22,120	0	0	0	445,911	
331					830,730	16
332				208,333	2,702,753	17
	0	0	0	208,333	3,533,483	
341					0	18
342					482,295	19
343	33,640	2,579			675,586	20
344					0	21
345	11,241				165,477	22
346	158,139			1,170	252,576	23
348	10,675	6,647			(14,505)	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,419,385		363,795	
GENERAL PLANT				
Structures and Improvements (390)	66,916	2.90%	2,596	26
Office Furniture and Equipment (391)	2,358	5.90%	543	27
Computer Equipment (391.1)	91,706	25.00%	1,968	28
Transportation Equipment (392)	83,918	10.60%	21,200	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	33,350	6.30%	4,532	31
Laboratory Equipment (395)	11,500	9.10%	4,405	32
Power Operated Equipment (396)	21,648	10.00%	6,884	33
Communication Equipment (397)	32,072	10.00%	6,133	34
SCADA Equipment (397.1)	305,383	9.10%	17,756	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	648,851		66,017	
Total accum. prov. directly assignable	5,208,076		1,195,938	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	5,208,076		1,195,938	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>213,695</u>	<u>9,226</u>	<u>0</u>	<u>1,170</u>	<u>1,561,429</u>	
390					69,512	26
391					2,901	27
391.1					93,674	28
392	17,295		3,000		90,823	29
393					0	30
394					37,882	31
395					15,905	32
396					28,532	33
397					38,205	34
397.1					323,139	35
398					0	36
399					0	37
	<u>17,295</u>	<u>0</u>	<u>3,000</u>	<u>0</u>	<u>700,573</u>	
	<u>253,110</u>	<u>9,226</u>	<u>3,000</u>	<u>209,503</u>	<u>6,354,181</u>	
					0	38
	<u>253,110</u>	<u>9,226</u>	<u>3,000</u>	<u>209,503</u>	<u>6,354,181</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0	1.70%		3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	2.30%		8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0	4.40%		10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0	4.40%		12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0	4.30%		15
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	11	3.50%	246	16
Water Treatment Equipment (332)	0	3.20%		17
Total Water Treatment Plant	11		246	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0	2.20%		19
Transmission and Distribution Mains (343)	485,012	1.30%	78,438	20
Fire Mains (344)	0			21
Services (345)	182,991	2.00%	22,840	22
Meters (346)	4,659	5.50%	1,384	23
Hydrants (348)	4,268	2.20%	11,564	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
321					0	8
322					0	9
323					0	10
324					0	11
325					0	12
326					0	13
327					0	14
328					0	15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
331					257	16
332					0	17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>257</u>	
341					0	18
342					0	19
343	6,070				557,380	20
344					0	21
345	1,575				204,256	22
346					6,043	23
348	7,598				8,234	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	676,930		114,226	
GENERAL PLANT				
Structures and Improvements (390)	0	2.90%		26
Office Furniture and Equipment (391)	0	5.90%		27
Computer Equipment (391.1)	0	25.00%		28
Transportation Equipment (392)	0	10.60%		29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0	6.30%		31
Laboratory Equipment (395)	0	9.10%		32
Power Operated Equipment (396)	0	10.00%		33
Communication Equipment (397)	3,827	10.00%	630	34
SCADA Equipment (397.1)	0	9.10%		35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	3,827		630	
Total accum. prov. directly assignable	680,768		115,102	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	680,768		115,102	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>15,243</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>775,913</u>	
390					0	26
391					0	27
391.1					0	28
392					0	29
393					0	30
394					0	31
395					0	32
396					0	33
397					4,457	34
397.1					0	35
398					0	36
399					0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,457</u>	
	<u>15,243</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>780,627</u>	
					0	38
	<u>15,243</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>780,627</u>	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		147,641		147,641	1
February		115,592		115,592	2
March		125,686		125,686	3
April		127,210		127,210	4
May		134,859		134,859	5
June		154,945		154,945	6
July		170,179		170,179	7
August		154,334		154,334	8
September		133,475		133,475	9
October		125,043		125,043	10
November		104,754		104,754	11
December		113,114		113,114	12
Total annual pumpage	0	1,606,832	0	1,606,832	
Less: Water sold				1,361,647	13
Volume pumped but not sold				245,185	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				161,375	16
Volume related to equipment/system malfunction				31,250	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				192,625	19
Volume pumped but unaccounted for				52,560	20
Percent of water lost				3%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,731	24
Date of maximum: 7/20/2005					25
Cause of maximum:					26
Hot dry Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,909	27
Date of minimum: 12/22/2005					28
Total KWH used for pumping for the year				1,991,449	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE WINNEBAGO	#1	1,600	16	36	1
FOX RIVER	#2	70	7	16	2

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT NO. EIGHT	HIGH LIFT NO. FOUR	HIGH LIFT NO. NINE	1
Location	CEDAR STREET	HIGH LIFT ROOM	FILTER GALLERY	2
Purpose	B	B	S	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1998	1996	1972	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	2,800	2,780	2,800	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	RELIANCE	9
Year Installed	1998	1996	1972	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	150	150	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT NO. SEVEN	HIGH LIFT NO. SIX	HIGH LIFT NO. THREE	14
Location	CEDAR STREET	CEDAR STREET	HIGH LIFT ROOM	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS	PEABODY	GOULDS	18
Year Installed	1998	1992	1996	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,100	1,200	2,220	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	22
Year Installed	1998	1992	1996	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	125	75	125	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT NO. TWO	LOW LIFT NO. ONE	LOW LIFT NO. SIX	1
Location	HIGH LIFT ROOM	LOW LIFT ROOM	SO. OF PUMP ROOM	2
Purpose	B	P	S	3
Destination	D	T	T	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1996	1996	1972	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	1,460	4,300	4,200	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	RELIANCE/WAUKESHA	9
Year Installed	1996	1996	1972	10
Type	ELECTRIC	ELECTRIC	OTHER	11
Horsepower	100	50	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LOW LIFT NO. THREE	LOW LIFT NO. TWO		14
Location	LOW LIFT ROOM	LOW LIFT ROOM		15
Purpose	P	P		16
Destination	T	T		17
Pump Manufacturer	GOULDS	GOULDS		18
Year Installed	1996	1996		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	2,290	2,780		21
Pump Motor or Standby Engine Mfr	U.S.	U.S.		22
Year Installed	1996	1996		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	30	40		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CECIL STREET	CEDAR STREET	INDUSTRIAL PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
				5
Year constructed	2004	1958	1997	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	138	0	137	10
Total capacity in gallons (actual)	1,500,000	2,000,000	500,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			13
				14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			15
				16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	9.0000			20
				21
				22
Is a corrosion control chemical used (yes, no)?	Y			23
				24
Is water fluoridated (yes, no)?	Y			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	PLANT RESERVOIR	PLANT TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1937	1931	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	0	139	10
			11
Total capacity in gallons (actual)	1,000,000	600,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
L	D	1.000	33	0	0	0	33	1
M	D	1.000	958	0	0	0	958	2
L	D	1.250	43	0	0	0	43	3
M	D	1.250	78	0	0	0	78	4
L	D	1.500	324	0	0	0	324	5
M	D	1.500	1,144	0	0	0	1,144	6
L	D	2.000	41	0	0	0	41	7
M	D	2.000	2,179	0	0	0	2,179	8
M	D	3.000	210	0	0	0	210	9
M	D	4.000	9,739	45	0	0	9,784	10
P	D	4.000	144	0	0	0	144	11
M	D	6.000	274,710	0	983	0	273,727	12
P	D	6.000	8,766	65	0	0	8,831	13
M	D	8.000	58,355	0	0	0	58,355	14
P	D	8.000	63,254	0	0	0	63,254	15
M	D	10.000	110,107	0	281	0	109,826	16
P	D	10.000	18,092	14	0	0	18,106	17
M	D	12.000	39,377	428	25	0	39,780	18
M	T	12.000	2,604	0	0	0	2,604	19
P	D	12.000	25,164	1,103		0	26,267	20
M	D	14.000	13,757	0	0	0	13,757	21
M	T	14.000	737	0	0	0	737	22
M	D	16.000	68,140	0	0	0	68,140	23
M	T	16.000	10,945	0	0	0	10,945	24
P	T	16.000	583	0	0	0	583	25
M	T	20.000	918	0	0	0	918	26
M	T	24.000	377	0	0	0	377	27
Total Within Municipality			710,779	1,655	1,289	0	711,145	
M	D	6.000	590	0	0	0	590	28
M	D	8.000	0	0	0	0	0	29
P	D	8.000	51	0	0	0	51	30
P	D	10.000	465	0	0	0	465	31

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	12.000	3,840	0	0	0	3,840
M	D	14.000	640	0	0	0	640
M	D	16.000	5,320	0	0	0	5,320
P	T	16.000	604	0	0	0	604
Total Outside of Municipality			11,510	0	0	0	11,510
Total Utility			722,289	1,655	1,289	0	722,655

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	2,029	0	2	0	2,027		1
M	1.000	5,228	36	0	0	5,264		2
L	1.000	1,496	0	30	0	1,466		3
L	1.250	16	0	0	0	16		4
M	1.250	45	2	0	0	47		5
M	1.500	151	4	3	0	152		6
P	1.500	1	0	0	0	1		7
L	1.500	8	0	0	0	8		8
L	2.000	8	0	0	0	8		9
M	2.000	183	1	1	0	183		10
M	3.000	1	0	0	0	1		11
M	4.000	61	0	2	0	59		12
P	4.000	1	1	0	0	2		13
M	6.000	60	2	1	0	61		14
P	6.000	1	0	0	0	1		15
M	8.000	58	2	0	0	60		16
P	8.000	2	0	0	0	2		17
M	10.000	20	0	0	0	20		18
M	12.000	3	0	0	0	3		19
Total Utility		9,372	48	39	0	9,381	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	9,577	90	3	0	9,664	1,225	1
1.000	582	40	3	0	619	70	2
1.500	135	12	7	0	140	44	3
2.000	128	3	0	0	131	39	4
3.000	10	0	0	0	10	0	5
4.000	41	8	6	0	43	32	6
6.000	4	0	0	0	4	3	7
8.000	1	0	0	0	1	1	8
Total:	10,478	153	19	0	10,612	1,414	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	8,994	440	48	5	0	177	9,664	1
1.000	414	151	32	3	0	19	619	2
1.500	9	83	12	7	0	29	140	3
2.000	3	75	18	23	0	12	131	4
3.000	0	5	2	0	0	3	10	5
4.000	0	10	17	5	0	11	43	6
6.000	0	0	3	0	0	1	4	7
8.000	0	0	1	0	0	0	1	8
Total:	9,420	764	133	43	0	252	10,612	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	24				24	1
Within Municipality	1,078	16	17		1,077	2
Total Fire Hydrants	1,102	16	17	0	1,101	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 590

Number of distribution system valves end of year: 2,142

Number of distribution valves operated during year: 1,071

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

Amortization Expense 404-407, page W-01.

Amortization expense is for sludge lagoon.

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Other Water Revenues 474, page W-04.

Return on meters was charged to sewer and stormwater utility.

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Maintenance of Structures and Improvements 651, page W-05.

Replaced collapsed sanitary sewer and repaired collapsed pretreatment basin.

Water Operation and Maintenance Expenses 923, page W-05.

Reduced use of outside consultant as Finance Department became more familiar with procedures.

Employee Pensions and Benefits 926, page W-05.

Increase in unused sick leave and vacation.

Maintenance Supervision and Engineering 650, page W-05.

Plant foreman left in May and took several months to fill position.

Maintenance of Water Treatment Equipment 652, page W-05.

Flygts in south settling basins had to be replaced.

Injuries and Damages 925, page W-05.

Large increase in liability insurance.

Maintenance of General Plant 932, page W-05.

Office was remodeled.

Miscellaneous Expenses 665, page W-05.

Consultant used to update distribution maps.

Maintenance of Transmission and Distribution Mains 673, page W-05.

Reduction in water main breaks and severity of breaks.

Administrative and General Salaries 920, page W-05.

First full year of Finance Department handling billing. Transferring other accounting duties to Finance Department.

Customer Records and Collection Expenses 903, page W-05.

Consultant study of organization and duties performed.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Transmission and Distribution Mains 343, page W-03.

Adjustment from 2003 accounts payable.

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

Hydrants 348, page W-08.

Transferred to Plant Financed by Contributions.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Hydrants 348, page W-10.

Transferred from Plant Financed by Utility.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If End of Year Balance is less than zero, please explain.

Hydrants 348, page W-12.

Under-depreciated in 2004 and 2005. Will look at depreciation schedule in 2006.

If Adjustments for any account are nonzero, please explain.

Water Treatment Equipment 332, page W-12.

Additional depreciation that should have been taken in 2004 per PSC.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Column: Added During Year, page W-21.

70% financed by developer and 30% by Utility.

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Column: Net of Added During Year and Removed or Permanently Disconnected During Year", page W-22.

All services financed by developer.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

Column: Utility-Owned Service Not in Use at End of Year, page W-22.

There are no services not in use.

Meters (Page W-23)

If 2-inch or greater meters are reported as residential, please explain.

Schedule: Meters, page W-23. "A 2-inch or greater residential meter is unusual."

The large residential meters are installed in waterfront properties located on either Fox River or Lake Winnebago. The average square footage of these residences is more than 7,500 square feet. They are owned by affluent citizens.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Schedule: Meters, page W-23. "Are all station meters being tested every two years?"

All station meters are tested yearly.
